CERTIFICATE OF SERVICE

I, the undersigned, hereby certify that on the 5th day of April, 2011, I caused a copy of the **Appellant**Maryland Casualty Company's Counter-Statement of Issues on Appeal to be served upon the following parties-in-interest in the manner indicated:

BY HAND DELIVERY

Teresa K.D. Currier, Esq. Buchanan Ingersoll & Rooney PC The Brandywine Building 1000 West Street, Suite 1410 Wilmington, DE 19801

David Klauder, Esq.
Office of the United States Trustee
844 King Street, Suite 2207
Wilmington, DE 19801

Michael R. Lastowski, Esq. Duane Morris LLP 1100 N. Market Street, Suite 1200 Wilmington, DE 19801

Karl Hill, Esq. Seitz Van Ogtrop & Green, P.A. 222 Delaware Avenue, Suite 1500 Wilmington, DE 19801

John H. Schanne, Esq. Pepper Hamilton LLP Hercules Plaza, Suite 5100 1313 Market Street Wilmington, DE 19801

Brett D. Fallon, Eq. Morris James LLP 500 Delaware Avenue, Suite 1500 Wilmington, DE 19801 James E. O'Neill, Esq. Laura Davis Jones, Esq. Pachulski, Stang, Ziehl & Jones, LLP 919 North Market Street, 17th Floor Wilmington, DE 19801

Marla Eskin, Esq. Campbell & Levine, LLC 800 N. King Street, Suite 300 Wilmington, DE 19801

Michael B. Joseph, Esq. Ferry & Joseph, P.A. 824 Market Street, Suite 904 Wilmington, DE 19801

Adam G. Landis, Esq. Kerri K. Mumford, Esq. Landis Rath & Cobb LLP 919 Market Street, Suite 1800 Wilmington, DE 19801

Francis A. Monaco, Jr., Esq. Kevin J. Mangan, Esq. Matthew P. Ward, Esq. Womble Carlyle Sandridge & Rice, PLLC 222 Delaware Avenue, Suite 1501 Wilmington, DE 19801

Warren T. Pratt, Esq. David P. Primack, Esq. Drinker Biddle & Reath LLP 1100 N. Market Street Wilmington, DE 19801-1254

BY FACSIMILE AND FIRST CLASS U.S. MAIL

Thomas M. Mayer, Esq. Kramer Levin Naftalis & Frankel LLP 1177 Avenue of the Americas New York, NY 10036

Peter Van N. Lockwood, Esq. Ronald Reinsel, Esq. Caplin & Drysdale, Chartered One Thomas Circle, NW, Suite 1100 Washington, DC 20005

Scott L. Baena, Esq.
Jay M Sakalo, Esq.
Mindy A. Mora, Esq.
Bilzin Sumberg Baena Price & Axelrod LLP
200 South Biscayne Blvd., Suite 2500
Miami, FL 33131-5340

D.J. Baker, Esq. Skadden Arps Slate Meagher & Flom LLP Four Times Square New York, NY 10036

Elihu Inselbuch, Esq. Caplin & Drysdale 375 Park Avenue, 35th Floor New York, NY 10152

Alan B. Rich, Esq. 1401 Elm Street, Suite 4620 Dallas, TX 75202-3909

Daniel C. Cohn, Esq. Murtha Cullina, LLP 99 High Street, 20th Floor Boston, MA 02110

Edward C. Toole, Jr., Esq. Linda J. Casey, Esq. Pepper Hamilton LLP 3000 Two Logan Square 18th & Arch Streets Philadelphia, PA 19103 Theodore L. Freedman, Esq. Kirkland & Ellis LLP 153 E. 53rd Street New York, NY 10022

Richard H. Wryon, Esq. Orrick, Herrington & Sutcliffe LLP Columbia Center 1152 15th Street, NW Washington, DC 20005

Lewis Kruger, Esq. Arlene Kreiger, Esq. Kenneth Pasquale, Esq. Stroock & Stroock & Lavan LLP 180 Maiden Lane New York, NY 10038-4982

David S. Rosenbloom, Esq. McDermott, Will & Emery 227 W. Monroe, Suite 4400 Chicago, IL 60606

Janet S. Baer, Esq.
Baer Higgins Fruchtman LLC
111 East Wacker Drive, Suite 2800
Chicago, IL 60601

John C. Phillips, Jr., Esq. Phillips Goldman & Spence, P.A. 1200 North Broom Street Wilmington, DE 19806

Garland Cassada, Esq. Richard C. Worf, Esq. Robinson, Bradshaw & Hinson 101 North Tryon Street, Suite 1900 Charlotte, NC 28246

Michael A. Shiner, Esq. Tucker Arensberg, Esq. 1500 One PPG Place Pittsburgh, PA 15222-5401 Eileen T. McCabe, Esq. Mendes & Mount LLP 750 Seventh Avenue New York, NY 10019

John S. Spadaro, Esq. John Sheehan Spadaro, LLC 724 Yorklyn Road, Suite 375 Hockessin, DE 19707

BY FIRST CLASS MAIL

Jacqueline Dais-Visca, Esq.
Senior Counsel
Business Law Section
Ontario Regional Office
Suite 3400, Box 34, The Exchange Tower
130 King Street West, Toronto, Ontario
M5X 1K6

Michael F. Brown, Esq. Drinker Biddle & Reath LLP One Logan Square, Suite 2000 Philadelphia, PA 19103-6996

The Honorable Judith K. Fitzgerald U.S. Bankruptcy Court for the District of Delaware 824 Market Street, 3rd Floor Wilmington, DE 19801

/s/ Jeffrey C. Wisler
Jeffrey C. Wisler

#4270104